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**American Railway Engineering**  
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Vol. 18, No. 190 . . . . .

October, 1916

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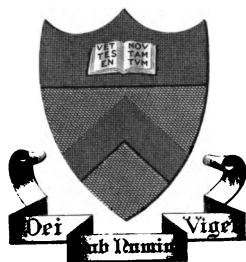
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Washington, D. C.

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## LIST OF REFERENCES ON VALUATION OF STEAM RAILWAYS.

### FOREWORD.

The Bureau of Railway Economics (Washington, D. C.) has attempted to limit this List of References on Valuation of Railways strictly to the economic aspects of the valuation of steam railways. While the valuations of street railways, gas, electric and water properties have much in common with the valuation of railways, the Bureau has found it necessary to exclude all but the more striking literature relating to the valuation of such other public utilities. It was deemed inexpedient to search law cases for literature on the legal principles of valuation, this being a field rather for the lawyer than the librarian. For similar reasons technical treatises of interest to the valuation engineer will not be found in the list.

There are some subjects which do not seem to be separately treated in books or magazines. The few references given do not exhaust the literature on these subjects, but further discussion will be found in the literature on more general subjects. Though the list is not intended to be analytical, notes will be found under certain subjects which do not seem to have been treated at all in separate books or magazines.

On account of the importance of the subject of Depreciation, material will be found included which may be questioned as coming within the scope of this list.

The figures which follow the titles, such as 9-18456, represent the Library of Congress printed card numbers by which the cards may be ordered for use in cataloguing.

A key to the abbreviations used to indicate the libraries where the literature may be consulted is given.

NOTE.—This compilation will not be reprinted in the Annual Volume of the Proceedings.

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## LIST OF LIBRARIES.

The books and pamphlets in this list may be found in the libraries respectively indicated by the key letters:

APS	—American Philosophical Society.
ASCE	—American Society of Civil Engineers.
AmhC	—Amherst College.
BA	—Boston Athenæum.
BPL	—Boston Public Library.
BostU	—Boston University.
B	—Bureau of Railway Economics.
CalSL	—California State Library.
Clark	—Clark University.
ClevePL	—Cleveland Public Library.
CU	—Columbia University.
CtSL	—Connecticut State Library.
CornU	—Cornell University.
DCL	—Dartmouth College.
DCPU	—District of Columbia Public Utilities Commission.
FJL	—F. J. Lisman & Company, New York City.
Gros	—Grosvenor Library, Buffalo.
HU	—Harvard University.
Hh	—Private Collection of James Hillhouse, Esq., New Haven.
H	—Hopkins Railway Library, Leland Stanford Jr. University.
IndSL	—Indiana State Library.
ICC	—Interstate Commerce Commission.
IowaU	—Iowa University.
JC	—John Crerar Library.
JHU	—Johns Hopkins University.
KansHS	—Kansas Historical Society.
KansSL	—Kansas State Library.
LU	—Lehigh University.
LibCo	—Library Company of Philadelphia.
LC	—Library of Congress.
LSE	—London School of Economics, University of London.
LAPL	—Los Angeles Public Library.
McGU	—McGill University.
MdHS	—Maryland Historical Society.
MIT	—Massachusetts Institute of Technology.
MassPS	—Massachusetts Public Service Commission.
MechMerc	—Mechanics Mercantile Library, San Francisco.
MoPS	—Missouri Public Service Commission.
NebHS	—Nebraska Historical Society.
NebSL	—Nebraska State Library.

NHSL	—New Hampshire State Library.
NJSL	—New Jersey State Library.
NYMR	—New York Municipal Reference Library.
NY	—New York Public Library.
NYPs	—New York Public Service Commission, First District.
NYSL	—New York State Library.
OmahaPL	—Omaha Public Library.
PCV	—Presidents' Conference Committee, Philadelphia.
PF	—Pliny Fisk Statistical Library, Princeton University.
PRT	—Philadelphia Rapid Transit Company.
PrU	—Princeton University.
Prussia	—Bibliothek des Königl. Ministeriums der Öffentlichen Arbeiten, Berlin.
Rds	—Reynolds Library, Rochester.
RISL	—Rhode Island State Library.
StLPL	—St. Louis Public Library.
Salem(O)PL	—Salem, Oregon, Public Library.
SU	—Syracuse University.
TexSL	—Texas State Library.
TPL	—Toronto Public Library.
TrentPL	—Trenton Public Library.
Tufts	—Tufts College.
UCal	—University of California.
UC	—University of Chicago.
UI	—University of Illinois.
UM	—University of Michigan.
UMinn	—University of Minnesota.
UNeb	—University of Nebraska.
UP	—University of Pennsylvania.
UT	—University of Toronto.
UW	—University of Wisconsin.
VaSL	—Virginia State Library.
WRHS	—Western Reserve Historical Society.
Y	—Yale University.

Files of general periodicals, such as the *Arena*, *Atlantic Monthly*, *Forum*, *Fortnightly*, etc., are to be found in all the larger libraries, as well as in those especially indicated.

Files of the *Railway Age Gazette* and *Railway Review* are to be found in most of the public and university libraries.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be carefully documented to ensure the integrity of the financial data. This includes recording dates, amounts, and the nature of the transactions.

2. The second part of the document outlines the various methods used to collect and analyze data. It describes how different types of information are gathered from various sources and how they are then processed to identify trends and patterns. This section also touches upon the use of statistical tools to interpret the data.

3. The third part of the document focuses on the challenges faced in data collection and analysis. It highlights common issues such as incomplete data, inconsistent reporting, and the potential for bias. It offers suggestions for how these challenges can be mitigated through careful planning and the use of standardized procedures.

4. The fourth part of the document discusses the importance of transparency and accountability in the reporting process. It stresses that all findings should be clearly and honestly presented, without any attempt to manipulate the data to fit a preconceived notion. This section also addresses the need for regular audits and reviews to ensure the accuracy of the reports.

5. The fifth part of the document provides a summary of the key findings and conclusions drawn from the study. It reiterates the importance of accurate record-keeping and the need for a systematic approach to data collection and analysis. It also offers some final thoughts on the future of data management and the role of technology in this field.

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(Traffic World, v. 11:1157; May 31, 1913.) B, ICC, JC.

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(Southern Lumberman, v. 70:25; Aug. 2, 1913.) B.

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(Railway Age Gazette, v. 55:242; Aug. 8, 1913.)

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(Railway and Engineering Review, v. 53:803; Aug. 23, 1913.)

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(Southern Lumberman, v. 70; Aug. 23, 1913, p. 26.) B.

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(Public, v. 16:892; Sept. 19, 1913.) B, LC.

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(Railway Age Gazette, v. 58:991; Sept. 21, 1913.)

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(Traffic World, v. 12:710; Oct. 18, 1913.) B, ICC, JC.

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LC, NY, PCV.

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(Harper's Weekly, v. 58: Nov. 1, 1913: 4-5.) B, LC, NY.

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A costly concession of Congress. [Valuation.]

(Current Issue, v. 14: Nov. 23, 1913: 6.) B.

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(Railway Age Gazette, v. 56:332; Feb. 13, 1914.)

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The useless railroad valuation.

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Prouty, Charles Azro.

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Prouty, Charles Azro.

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(Engineering Record, Feb. 21, 1914.) JC, LC, NY.

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Valuation of railway property.

(Independent, v. 77:257-58; Feb. 23, 1914.) B, JC, LC, NY.

Wall Street Journal [Editorial].

What is railroad valuation worth?

(Wall Street Journal, Feb. 26, 1914, p. 1, col. 2.) B, LC, NY, PCV.

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Prouty, Charles Azro.

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Prouty, Charles Azro.

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(World's Work, v. 27:708-12; Apr., 1914.) B, JC, LC, NY, PCV.

The Valuation of railroads.

(Ohio Law Review, v. 12; Apr. 6, 1914:1-2.) LC.

Railway valuation.

(Boston Financial News, Apr. 6, 1914, p. 1, col. 4.) LC, PCV.

Valuation may cost over \$70,000,000. Expense of making estimates rapidly increasing. Railway men severe in criticism.

(Journal of Commerce, Apr. 18, 1914, p. 9, col. 2.) B, LC, NY, PCV.

Engineering Record [Editorial].

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(Engineering Record, v. 69:433-34; Apr. 18, 1914.) B, JC, LC, NY, PCV.

**Journal of Commerce [Editorial].**

A costly and useless piece of work.

(*Journal of Commerce*, Apr. 20, 1914, p. 4, col. 2-3.) B, LC, NY, PCV.

**Journal of Commerce [Editorial].**

Railroad valuation cost.

(*Journal of Commerce*, Apr. 25, 1914, p. 4, col. 2-3.) B, LC, NY.

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(*Railway World*, v. 58:353; May, 1914.) B, H, HU, ICC, JC, LC, NY, UI, UM, UP.

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Estimated cost of railway valuation.

(*Railway World*, v. 58:347; May, 1914.) B, H, HU, ICC, JC, LC, NY, UI, UM, UP.

**U. S. Interstate Commerce Commission.**

Valuation circular No. 1. Preliminary work by carriers. May 1, 1914. 3 p. 8°. B, JC.

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Railroad valuation.

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**The Valuation of railways.**

(*Youth's Companion*, v. 88:258; May 14, 1914.) LC, PCV.

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**Randall, J. B.**

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(*Railway Age Gazette*, v. 56:1091-92; May 15, 1914.)

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**Hulme, Thomas W.**

The status of railway valuation.

(*Railway Review*, v. 54:797-98; May 30, 1914.)

**Hulme, Thomas W.**

Federal railroad evaluation. Four months' developments as set forth by General Secretary Thomas W. Hulme of the Presidents' Conference Committee.

(*Engineering Record*, v. 69:630; May 30, 1914.) JC, LC, NY, PCV.



## U. S. Congress. House.

[Discussion of amendment to sundry civil appropriations bill providing for free transportation of persons and freight engaged in the federal valuation of railways.]

(Congressional Record, v. 51:10273-75; June 11, 1914.) B, JC, LC.

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A review of the work done to date with a resumé of the methods as far as they have been determined.

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Some reflections on the federal valuation of railways.

(Railway Age Gazette, v. 56:1506-07; June 19, 1914.)

## U. S. Congress. House.

[Discussion of E. C. M. Rand's offer to make physical valuation of U. S. railways in 4 years for sum of \$5,197,000.]

(Congressional Record, v. 51:10799-800; June 20, 1914.) B, JC, LC, PCV.

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Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during May and June, 1914. Philadelphia, June 27, 1914. 8 p. 4°. B, PCV.

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(Trade and Transportation, v. 15: July, 1914: 3-4.) B, H, ICC, LC, UI.

## Railway and Locomotive Engineering [Editorial].

Railway valuation.

(Railway and Locomotive Engineering, v. 27:255-56; July, 1914.) ASCE, B, CalSL, ICC, JC, LC, UI.

## Peoples National Bank of Pittsburgh.

Work before the Interstate Commerce Commission in rate case. Statement prepared by an expert. Magnitude of the task of carrying out the provisions of the Federal valuation law.

(Journal of Commerce, July 1, 1914, p. 3, col. 2-6.) B, LC, NY.

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[Discussion of amendment to sundry civil appropriations bill providing for free transportation of persons and freight engaged in the Federal valuation of railways.]

(Congressional Record, v. 51:11801; July 8, 1914.) B, JC, LC.

## Federal railroad evaluation.

(Engineering Record, v. 70:87-91; July 11, 1914.) JC, LC, NY, NYPS.

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(Iron Trade Review, v. 55:135-36; July 16, 1914.) B, ICC, JC, LC, NY.

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Developments in railway valuation.

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## First valuation regulations.

(Electric Railway Journal, v. 44:347; Aug. 22, 1914.) B, JC, PRT.

Enormous task to get data. Government may have to spend millions to learn physical valuation of railroads.

(New York Call, Aug. 25, 1914.) B.

## Presidents' Conference Committee.

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(Railway Age Gazette, v. 57:481-82; Sept. 11, 1914.)

## Prouty, Charles Azro.

Valuation of railways. Charles A. Prouty talks of the work of which he is at the head. Says end of task is in sight in less than five years. How the work is done.

(Public Service Regulation, v. 3:549-50; Oct., 1914.) B, JC, PCV, UI.

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Mr. Prouty and the Greek Kalends.

(New York Sun, Nov. 20, 1914, p. 8, col. 2.) B, LC, NY.

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Progress of Federal valuation.

(Engineering Record, v. 70:564; Nov. 21, 1914.) JC, LC, NY, PCV.

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(Nation, v. 99:640-41; Nov. 26, 1914.) B, JC, LC, NY.

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(Engineering Record, v. 70:577; Nov. 28, 1914.) JC, LC, NY, PCV.

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(Journal of Commerce, Dec. 4, 1914, p. 8, col. 3.) B, LC, NY, PCV.

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(Annalist, v. 4:442-43; Dec. 7, 1914.) B, JC, LC, NY, PCV.

Road valuation rouses critics. Discuss work of Interstate Commerce Commission. Commission expected to ask Congress for \$3,000,000 appropriation for physical valuation work. Impracticability of work being proven.

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(Engineering Record, v. 70:696-98; Dec. 26, 1914.) B, JC, LC, PCV, NY.

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## Hoxie, George L.

The railroad valuation.

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Interstate Commerce Commission. Statements of Mr. James S. Harlan, Mr. George B. McGinty, secretary, Mr. C. A. Prouty, director of valuation, and Mr. George P. Graham, disbursing clerk. [Monday, Jan. 4, 1915.] p. 304-37. 8°. [On the 1916 appropriation bill.] B.

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Walking the ties in a Pullman car. Simple joys of the Commission that is valuing the railroads for the Government.

(Boston Transcript, Jan. 6, 1915.) B.

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The practical limit of detail in the federal valuation.

(Railway Age Gazette, v. 58:44; Jan. 8, 1915.)

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(Railway Review, v. 56:45; Jan. 9, 1915.)

**Progress of federal railroad evaluation.** Five new orders issued by Interstate Commerce Commission since Nov. 1, 1914. Inventory of four roads practically done.

(Engineering Record, v. 71:40; Jan. 9, 1915.) B, JC, LC, NY.

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A "reasonable" valuation.

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(Railway Age Gazette, v. 58:174-75; Jan. 29, 1915.)

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**Physical valuation of railroads.**

(Wall Street Journal, Feb. 11, 1915, p. 5, col. 3.) B, LC, NY, PCV.  
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**Railroad valuation work costing large sums.** Experience shows outlay to be increasing.

(Journal of Commerce, Feb. 16, 1915, p. 4, col. 1-2.) B, LC, NY, PCV.

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(Railway Age Gazette, v. 58:339; Feb. 19, 1915.)

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(Literary Digest, v. 50:450; Feb. 27, 1915.) B, JC, LC, NY.

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**Presidents' Conference Committee.**

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McDonald, J.

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(Railway Age Gazette, v. 58:443-44; Mar. 12, 1915.)

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(Engineering Record, v. 71:324-25; Mar. 13, 1915.) JC, LC, NY.

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(Railway Review, v. 56:356-57; Mar. 13, 1915.)

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The Federal valuation of joint facilities.

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**Progress of Federal valuation.**

(Railway Review, v. 56:518-19; Apr. 17, 1915.)

**Elements of railroad value that might be overlooked.**

(Engineering Record, v. 71:523-24; Apr. 24, 1915.) LC, NY.

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Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with federal valuation during Apr., 1915. Philadelphia, May 1, 1915. 3 p. 4°. B, PCV.

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(Railway Age Gazette, v. 58:1014; May 14, 1915.)

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(Railway Review, v. 56:653; May 15, 1915.)

**Engineering News [Editorial].**

Seeking buried information in railway valuation.

(Engineering News, v. 73:1041-42; May 27, 1915.) ASCE, B, ICC, JC, LC, NY, PCV.

**Presidents' Conference Committee.**

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**Preparing for the federal valuation of the railways. Measures adopted by the different roads now being or soon to be inventoried by the Government forces.**

(Railway Age Gazette, v. 58:1107-09; May 28, 1915.)

**Conference on federal valuation.**

(Electric Railway Journal, v. 45:1031; May 29, 1915.) B, JC, PRT.

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The railroad valuation humbug.

(Journal of Commerce, May 29, 1915, p. 4, col. 2-3.) B, LC, NY, PCV.



Welliver, Judson C.

Many lines now favor valuation of railways. Determined fight to be made against continuance and completion of big task, but it is believed most roads want it.

(Washington Times, June 1, 1915, p. 10, col. 2-3.) B.

Fundamental problems involved in railway valuation. A report of the conference held last week to discuss the important questions proposed by Director Prouty.

(Railway Age Gazette, v. 58:1146-50; June 4, 1915.)

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(Traffic World, v. 15:1248-49; June 5, 1915.) B, ICC, JC.

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(Engineering Record, v. 71:728; June 15, 1915.) JC, LC, NY.

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Burgess, George H.

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(Engineering News, v. 74:12-14; July 1, 1915.) ASCE, B, JC, LC, NY, PCV.

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**Presidents' Conference Committee.**

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**Presidents' Conference Committee.**

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**Valuation of railroads.**

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Wall Street Journal [Editorial].

Railroad valuation.

(Wall Street Journal, Oct. 2, 1915, p. 1, col. 2.) B, LC, NY, PCV.

Expect to regulate railway securities. Railroads argue physical valuation principles.

(Wall Street Journal, Oct. 4, 1915, p. 11, col. 3.) B, LC, NY.

Interstate Commerce Commission hearing on valuation. Railroads urge on Commission to co-operate with them in establishing fundamental principles to be used.

(Railway Age Gazette, v. 59:651-52; Oct. 8, 1915.)

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The valuation hearing at Washington.

(Railway Age Gazette, v. 59:635; Oct. 8, 1915.)

Commerce Commission hears railroads on valuation.

(Engineering Record, v. 72:461-62; Oct. 9, 1915.) JC, LC, NY.

Valuation of railroads.

(Traffic World, v. 16:756-58; Oct. 9, 1915.) B, ICC, JC.

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(Electric Railway Journal, v. 46:823; Oct. 16, 1915.) B, JC, PRT.

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Nelson, James Poyntz.

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(Railway Review, v. 57:633; Nov. 13, 1915.)

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(Engineering Record, v. 72:601; Nov. 13, 1915.) JC, LC, NY.

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Railway valuation may cost \$25,000,000.

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## Minnesota. Railroad and Warehouse Commission.

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## Kansas. Public Utilities Commission.

In re fundamental principles involved in the work of making valuation of the property of common carriers. Brief on behalf of the Public Utilities Commission of the State of Kansas. Joseph L. Bristow, chairman. A. E. Helm, commerce counsel. Dec. 10, 1915. [Topeka, 1915.] 63 p. 8°. B, ICC, JC, NYPS, PCV.

Before the Interstate Commerce Commission.

A summary of this brief is in *Utilities Magazine*, v. 1: Mar., 1916, p. 22-25. B, ICC, JC, LC, NY, PCV, UP.

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(*Engineering News*, v. 74:1091; Dec. 2, 1915.) B, LC, NY.

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(Engineering News, v. 74:1241; Dec. 23, 1915.) B, ICC, JC, LC, NY, PCV.

**Journal of Commerce [Editorial].**

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(Journal of Commerce, Dec. 23, 1915, p. 4, col. 3.) B, LC, NY, PCV.

**Prouty, Charles Azro.**

Address by Director Prouty.

(Traffic World, v. 16:1317; Dec. 25, 1915.) B, ICC, JC.

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**Prouty, Charles Azro.**

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**Hulme, Thomas W.**

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**Prouty, Charles Azro.**

Some difficulties of valuation.

(Railway Review, v. 58:28; Jan. 1, 1916.)

From a talk before the employees of the Commission.

Railroad valuation plan is long and costly.

(Journal of Commerce, Jan. 5, 1916, p. 12, col. 1.) B, LC, NY, PCV.

No attempt yet to fix prices in federal valuation. Division of valuation is collecting data as to market prices, and studying experiences of carriers as to actual costs.

(Engineering Record, v. 73:42; Jan. 8, 1916.) B, JC, LC, NY.

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B, JC. Discussion, p. 289-303.

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Government has inventoried 41,607 miles of railroads.

(Engineering Record, v. 73:85; Jan. 15, 1916.) B, LC, NY, JC.

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Wilgus, William J.

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## Missouri Pacific Railway Company.

Abstract of testimony with respect to valuation of property of the Missouri Pacific and St. Louis, Iron Mountain & Southern Railway companies in Missouri.

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Holbrook, E.

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Southern Pacific bases high rates on high valuation. Railroad's engineer values San Pedro right of way \$21,000 an acre.

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## California. Railroad Commission.

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Morgan, Richard Price, Jr.

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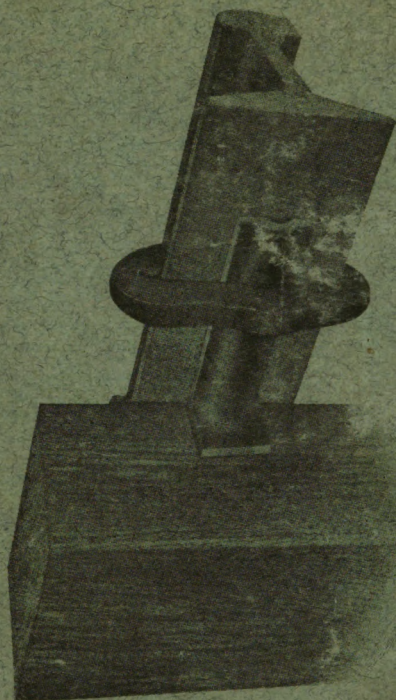




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